

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL MEMORANDUM**

**SB 2882 – HB 3119**

April 9, 2012

**SUMMARY OF AMENDMENT (016264):** Deletes all language after the enacting clause. Authorizes a commercially-operated recreational facility located on 5,000 acres in Humphreys County and consisting of 12 cabins, various trails, a restaurant, and amphitheater to sell alcoholic beverages for on-premise consumption.

**FISCAL IMPACT OF ORIGINAL BILL:**

NOT SIGNIFICANT

**FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENT:**

**Increase State Revenue - \$300/One-Time/ABC Fund  
\$2,000/Recurring/ABC Fund  
Not Significant/Recurring/General Fund**

**Increase State Expenditures – Not Significant**

**Increase Local Revenue – Not Significant  
Increase Local Expenditures – Not Significant**

**Assumptions applied to amendment:**

- This bill only applies to one establishment in Hurricane Mills, Humphreys County.
- The location described in the proposed legislation is not located within the boundaries of any incorporated municipality; therefore, no municipal tax applies.
- There is a \$300 initial application fee and a \$2,000 annual renewal fee to the state Alcohol Beverage Commission (ABC) Fund.
- No addition personnel or resources will be required by ABC.
- There is no county privilege tax applicable.
- The entity will be assessed state and local sales taxes on alcoholic beverage sales, a 15 percent liquor-by-the-drink tax on all alcoholic beverage sold, and any applicable county privilege tax. These taxes will not have a significant state or local fiscal impact.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Lucian D. Geise". The signature is fluid and cursive, with the first name "Lucian" written in a larger, more prominent script than the last name "Geise".

Lucian D. Geise, Executive Director

/jdb